

GLENARDEN

OF THE RESPONSIBILITY TO PAY ON THE DATES ESTABLISHED BY THIS CHARTER ALL TAXES LEVIED ON HIS PROPERTY.

(2) TAXABLE PROPERTY. THE TOWN MANAGER SHALL ASCERTAIN THAT ALL TAXABLE PROPERTY WITHIN THE TOWN IS ASSESSED FOR TAXATION. ALL REAL PROPERTY AND ALL TANGIBLE PERSONAL PROPERTY WITHIN THE CORPORATE LIMITS OF THE TOWN, OR PERSONAL PROPERTY WHICH MAY HAVE A SITUS THERE BY REASON OF THE RESIDENCE OF THE OWNER THEREIN, IS SUBJECT TO TAXATION FOR MUNICIPAL PURPOSES, AND THE ASSESSMENT USED SHALL BE THE SAME AS THAT FOR STATE AND COUNTY TAXES. NO AUTHORITY IS GIVEN BY THIS SECTION TO IMPOSE TAXES ON ANY PROPERTY WHICH IS EXEMPT FROM TAXATION BY THE CONSTITUTION OR ANY LAWS OF THE STATE OF MARYLAND.

(3) OVERDUE TAXES. THE TAXES PROVIDED FOR IN SECTION 41 OF THIS CHARTER ARE DUE AND PAYABLE ON THE FIRST DAY OF JULY IN THE YEAR FOR WHICH THEY ARE LEVIED AND ARE OVERDUE AND IN ARREARS ON THE FIRST DAY OF THE FOLLOWING OCTOBER. THEY SHALL BEAR INTEREST WHILE IN ARREARS AT THE RATE OF ONE-HALF OF ONE PER CENTUM (0.5%) FOR EACH MONTH OR FRACTION OF A MONTH UNTIL PAID. ALL TAXES NOT PAID AND IN ARREARS AFTER THE FIRST DAY OF THE FOLLOWING JANUARY SHALL BE COLLECTED AS PROVIDED IN SECTION 45(4).

(4) SALE OF TAX DELINQUENT PROPERTY. A LIST OF ALL PROPERTY ON WHICH THE TOWN TAXES HAVE NOT BEEN PAID AND WHICH ARE IN ARREARS AS PROVIDED BY SECTION 45(3) OF THIS CHARTER SHALL BE TURNED OVER BY THE TREASURER TO THE OFFICIAL OF THE COUNTY RESPONSIBLE FOR THE SALE OF TAX DELINQUENT PROPERTY AS PROVIDED IN STATE LAW. ALL PROPERTY LISTED THEREON IF NECESSARY SHALL BE SOLD FOR TAXES BY THIS COUNTY OFFICIAL IN THE MANNER PRESCRIBED BY STATE LAW.

(5) PERSONS 65 YEARS OF AGE, MUNICIPAL TAX EXEMPTION.

(A) EVERY PERSON AGED 65 OR OVER, WHO HAS BEEN A BONA FIDE RESIDENT OF THE TOWN OF GLENARDEN FOR THE PRECEDING ONE YEAR, WHOSE TOTAL GROSS INCOME IS THREE THOUSAND DOLLARS (\$3,000) OR LESS PER YEAR FROM ALL SOURCES, AND WHO HAS LEGAL TITLE OR BENEFICIAL TITLE TO REAL PROPERTY LOCATED IN THE TOWN OF GLENARDEN, PRINCE GEORGE'S COUNTY, MARYLAND, AND WHO HAS RESIDED THEREIN FOR THE PRECEDING ONE YEAR AND MAKES SUCH REAL PROPERTY HIS OR HER PERMANENT HOME, SHALL BE ENTITLED TO HAVE THE SUM OF THREE THOUSAND DOLLARS (\$3,000) DEDUCTED FROM THE ASSESSED VALUATION OF SAID PROPERTY FOR THE PURPOSE OF MUNICIPAL TAXES LEVIED AGAINST SUCH PROPERTY BY THE MAYOR AND TOWN COUNCIL; PROVIDED, THAT IF SUCH TAXABLE REAL ESTATE IS OWNED BY TENANTS BY THE ENTIRETY, ONLY ONE